



Missouri Department of dnr.mo.gov **NATURAL RESOURCES**

Michael L. Parson, Governor

Carol S. Comer, Director

OCT 19 2018

Mr. Martin Toma
Southeast Missouri Solid Waste Management District
165 South 4th St.
Ste. Genevieve, MO 63670

Dear Mr. Toma:

The Missouri Department of Natural Resources' Solid Waste Management Program (SWMP) has received the final Independent Auditors' Report Performance Audit of Region R- Southeast Missouri Solid Waste Management District (District), conducted by McBride, Lock & Associates, LLC, of Kansas City, Missouri. The performance audit of District "R" was completed in accordance with 260.325.10, RSMo.

We have reviewed the findings made by the accounting firm and the District's responses to those findings. We have prepared a list of recommended actions (enclosed) that we recommend the District take to correct problems identified in the audit. Our recommended actions are addressed in the same order as the issues in the accountants' report.

Your response to our recommended actions should be submitted in writing to SWMP within 60 days of this letter's date. We will be able to review your response more quickly if you follow the same order as the list of recommended actions.

After SWMP receives your written comments regarding the recommended actions, SWMP will contact you to reach a final resolution of the audit findings.

We appreciate your assistance with these auditing efforts. If you have any questions, please contact Ms. Debbie Ickes at Missouri Department of Natural Resources, Solid Waste Management Program, P.O. Box 176, Jefferson City, MO 65102, by phone at (573) 526-3937 or by email at debbie.ickes@dnr.mo.gov.

Sincerely,

SOLID WASTE MANAGEMENT PROGRAM

Richard A. Kempker, Chief
Operations Section

Enclosure

c: Ms. Rebecca Pecaut, Southeast Missouri SWMD



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Performance Audit Follow-up
Region R – Southeast Missouri Solid Waste Management District
July 1, 2015 through June 30, 2017

1. Compliance with Missouri Sunshine Law

Auditor Recommendation:

We recommend the District adopt all required forms of documentation as stipulated by the Missouri Sunshine Law.

District Response:

The District stated the following for each area noted: 1. The question of the dates was a matter of the date being entered in the Microsoft Word system as “today” rather than a firm date. This has been corrected. 2. We always post the meeting notices at least a week in advance. 3. We will be more careful in the future.

SWMP Response:

SWMP agrees with the auditor’s recommendation. This finding is a past finding that was partially implemented.

SWMP Recommendation:

SWMP recommends the District completely resolve this finding. The District shall provide written meeting procedures to confirm meetings are presented per the Missouri Sunshine Law, and a copy sent to SWMP within 90 days.

2. Final Project Report Not Timely Submitted

Auditor Recommendation:

We recommend the District implement procedures to ensure Final Project Reports are provided along with the last quarterly reports.

District Response:

The District stated, “This seems to be a matter of a missed check box. We will correct.”

SWMP Response:

SWMP agrees with the auditor’s recommendation.

SWMP Recommendation:

SWMP recommends the District take action by providing written procedures within the next 90 days. This finding will remain open until SWMP receives the procedures that ensures Final Project Reports are provided timely.